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ABSTRACT

Noting that welfare reform offers new opportunities to apply dollars toward several initiatives beyond cash grants, this special report of the Voices for Illinois Children provides a detailed accounting of Illinois welfare expenditures for federal fiscal years (FFY) 1998 and 1999 and is intended to serve as a starting point toward greater clarity in future budget debates. The report identifies welfare funds as comprised of a fixed federal block grant and a minimum requirement for maintaining spending at 75 percent of the FY 1994 welfare allocations. State mechanisms for funding welfare-related programs are discussed, along with the resulting federal requirements regarding the use of TANF funds. In addition, the report presents a breakdown for welfare spending for FFY 1998 and 1999, noting that Illinois spent its entire TANF Federal Block Grant. Specific line items are annotated, and selected cross-year comparisons are presented. Expenditures are discussed and presented in tabular format in the following areas: (1) cash and work-based assistance, including emergency assistance and basic cash welfare; (2) work activities, including state and local funds that community colleges invest in services to welfare clients; (3) child care and transfers to the Child Care Development Fund; (4) administration for the Department of Human Services and the Department of Children and Family Services; and (5) the Social Service Block Grant. (KB)



Special Report

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Lifting the welfare spending shroud

The ambiguity around expenditures lessens with first release of information

Since Illinois' most recent welfare reform began July 1, 1997, economic growth and an employment-centered redesign of services have greatly contributed to rapid caseload declines. With fewer dollars being consumed by cash welfare, and unprecedented flexibility in what are considered allowable expenses, many policy makers and advocates want to know how we are spending our welfare funds.

Until now, the primary public ledger for welfare spending has been the ACF-196 reports that all states must submit in quarterly and annual increments to the U.S. Department of Health and Human Services.

But these reports only call for classification across general categories and revenue streams without a full accounting of the precise programs receiving federal and/or state welfare funds. There is no existing state mechanism either through legislation or administrative procedure to measure the specific appropriations and expenditures of welfare dollars. Without detailed financial reporting, it has become impossible to assess Illinois welfare spending.

This report is a culmination of more than 15 months of dialogue with the Illinois Department of Human

Services (IDHS) Budget Office. In August, Voices submitted a Freedom of Information Act request to the Illinois Bureau of the Budget, which set the substructure for acquiring this long awaited information. Despite ongoing communication with the IDHS Budget Office to clarify certain expenditures, many line items need additional explanation at the time of this writing.

Lifting the shroud around welfare spending provides overdue clarity about how we are reinvesting resources to support families. Yet, welfare dollars are one small part of a much larger human service financing structure, supported by state general revenue funds and other federal grants. Welfare dollars cannot be viewed as an isolated and wholly independent source to underwrite policies and programs.

This *Special Report* furnishes the first detailed accounting of welfare expenditures for federal fiscal years 1998 and 1999—covering the period between Oct. 1, 1997 to Sept. 30, 1999. Welfare reform offers new opportunities to apply dollars toward a bevy of initiatives beyond cash grants—ultimately introducing ever-changing options for policy makers. This analysis serves as a starting point toward greater clarity in future budget debates.

A Framework for Understanding Welfare Spending

Welfare funds are comprised of a fixed federal block grant and a minimum requirement that states maintain spending at 75 percent of their fiscal year

1994 allocations for welfare. Federal law refers to this requirement as "maintenance of effort" or "MOE." Illinois receives an annual TANF federal

block grant of \$585 million and has a MOE requirement of \$430 million—totaling \$1.015 billion in available welfare dollars.

In meeting our \$430 million MOE requirement, two general parameters govern allowable expenses. “First, states can count toward MOE all expenditures that would have qualified for federal matching funds under the AFDC program, such as a basic cash assistance program. Second, for programs that were not part of the AFDC system, expenditures can count toward MOE only to the extent that they are higher than state spending on that program in fiscal year 1995. This helps ensure that MOE expenditures represent either spending on traditional welfare programs or other new investments in low-income families.”¹

States can fund welfare-related programs with federal funds alone, with a mixture of federal and MOE funds or with MOE funds alone. Expenditures on separate state programs—MOE funds alone—

can help states meet the MOE requirement, but none of the basic stipulations regarding the use of TANF funds—time limits, work participation requirements, and child support assignment—apply because the programs include no TANF funding.

When states support programs with a combination of TANF and MOE funds and the two sources are co-mingled—which means there is no distinction between the two funding streams—or the two sources are not kept segregated, then all of the federal rules apply to all of the money.

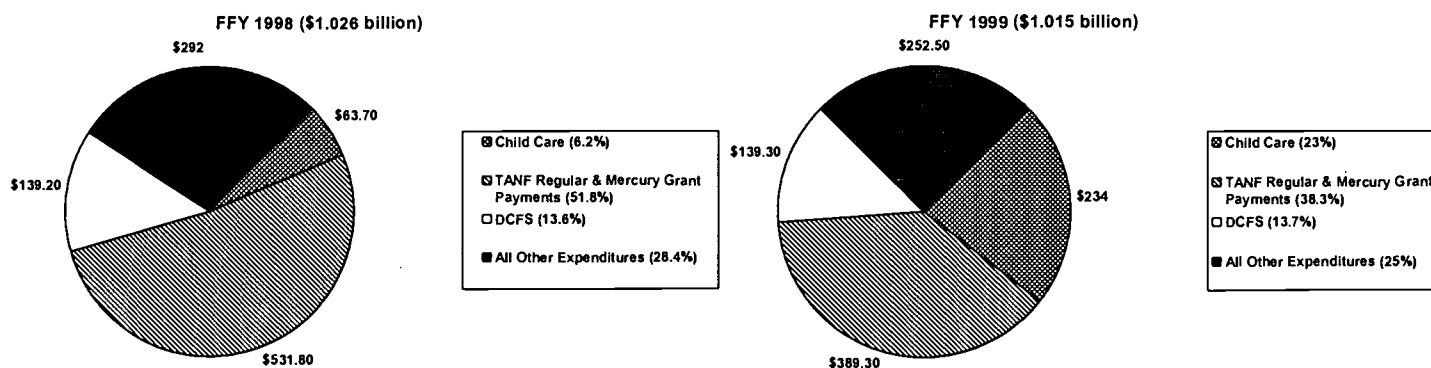
The funds can also be segregated, which means the state accounts separately for the uses of the two funds within the same program. When the TANF and MOE funds are segregated, families supported with the MOE funds are not subject to the 60-month time limit, but they are required to assign child support. They are also considered for work participation purposes, and TANF-related data collection requirements apply.

The Breakdown

The following tables include an itemized inventory of welfare spending for Federal Fiscal Years 1998 and 1999—Oct. 1, 1997 to Sept. 30, 1999.² As the tables show, Illinois is spending the entire \$585 million TANF Federal Block Grant. Total reported state spending is comprised of the “State TANF Expenditures” and “Separate State Programs”

columns. While Illinois is meeting the federal requirement to annually spend a minimum of \$430 million, total reported state spending decreased by more than \$11 million between 1998 and 1999 fiscal years.³ Annotations of specific line items and selected cross year comparisons follow.

Major expenditures as a percentage of total welfare spending



TANF BLOCK GRANT

	Federal Fiscal Year 1998 (Oct. 1, 1997 to Sept. 30 1998)						
	Federal TANF Expenditures		State TANF Expenditures (MOE)		Separate State Programs (MOE)		Total
Cash & Work Based Assistance							
TANF Regular & Mercury Grant Payments	\$415,140,671	78.1%	\$93,343,018	17.6%	\$23,328,679	4.4%	\$531,812,368
DCFS Emergency Assistance	\$0	0%	\$83,218,945	100.0%	\$0	0.0%	\$83,218,945
Employability Development Support Payments	\$8,727,485	83.8%	\$1,580,920	15.2%	\$109,203	1.0%	\$10,417,608
TANF Contracts	\$0	0%	\$69,118,858	100.0%	\$0	0.0%	\$69,118,858
Child Support Pass-Through	\$0	0%	\$0	0.0%	\$8,556,846	100.0%	\$8,556,846
<i>DCCA--Low-income heating assistance program</i>	<i>\$0</i>	<i>0%</i>	<i>\$5,698,625</i>	<i>100.0%</i>	<i>\$0</i>	<i>0.0%</i>	<i>\$5,698,625</i>
Parents Too Soon	\$0	0%	\$5,210,903	100.0%	\$0	0.0%	\$5,210,903
Homeless Shelter Program	\$0	0%	\$2,730,894	100.0%	\$0	0.0%	\$2,730,894
Other Miscellaneous	\$0	0%	\$136,893	13.4%	\$888,106	86.6%	\$1,024,999
Cash & Work Based Assistance Subtotal	\$423,868,156	59.1%	\$261,039,056	36.4%	\$32,882,834	4.6%	\$717,790,046
Work Activities							
EDS Education & Training Contracts	\$20,674,228	100.0%	\$0	0.0%	\$0	0.0%	\$20,674,228
<i>Illinois Community Colleges Board</i>	<i>\$0</i>	<i>0.0%</i>	<i>\$7,527,410</i>	<i>100.0%</i>	<i>\$0</i>	<i>0.0%</i>	<i>\$7,527,410</i>
<i>Illinois State Board of Education</i>	<i>\$0</i>	<i>0.0%</i>	<i>\$9,707,416</i>	<i>100.0%</i>	<i>\$0</i>	<i>0.0%</i>	<i>\$9,707,416</i>
Work Activities Subtotal	\$20,674,228	54.50%	\$17,234,826	45.5%	\$0	0.0%	\$37,909,054
Child Care	\$0	0.0%	\$63,731,439	100.0%	\$0	0.0%	\$63,731,439
Administration							
Department of Human Services	\$78,983,544	88.8%	\$4,482,376	5.0%	\$5,479,695	6.2%	\$88,945,615
<i>Department of Children and Family Services</i>	<i>\$0</i>	<i>0.0%</i>	<i>\$55,932,713</i>	<i>100.0%</i>	<i>\$0</i>	<i>0.0%</i>	<i>\$55,932,713</i>
Administration Subtotal	\$78,983,544	54.5%	\$60,415,089	41.7%	\$5,479,695	3.8%	\$144,878,328
Information Systems	\$3,031,032	86.3%	\$346,853	9.9%	\$135,661	3.9%	\$3,513,546
Transfer to Child Care Development Fund	\$0		\$0		\$0		\$0
Transfer to Social Services Block Grant	\$58,500,000		\$0		\$0		\$58,500,000
Total	\$585,056,960	57.00%	\$402,767,263	39.20%	\$38,498,190	3.8%	\$1,026,322,413

Note: The italicized spending above is from agencies outside of DHS

Source: Illinois Department of Human Services Budget Office

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TANF BLOCK GRANT

	Federal Fiscal Year 1999 (Oct. 1, 1998 to Sept. 30 1999)					
	Federal TANF Expenditures		State TANF Expenditures (MOE)		Separate State Programs (MOE)	
Cash & Work Based Assistance						
TANF Regular & Mercury Grant Payments	\$297,582,898	76.4%	\$69,739,415	17.9%	\$21,953,723	5.6%
DCFS Emergency Assistance	\$0	0.0%	\$89,646,314	100.0%	\$0	0.0%
Employability Development Support Payments	\$6,691,608	79.3%	\$1,523,349	18.1%	\$219,658	2.6%
TANF Contracts	\$1,580,000	16.2%	\$8,185,929	83.8%	\$0	0.0%
Child Support Pass-Through	\$0	0.0%	\$0	0.0%	\$5,749,767	100.0%
<i>DCCA--Low-income heating assistance program</i>	<i>\$0</i>	<i>0.0%</i>	<i>\$18,520,467</i>	<i>100.0%</i>	<i>\$0</i>	<i>0.0%</i>
Teen Parent Services	\$0	0.0%	\$9,922,921	100.0%	\$0	0.0%
Teen Reach	\$0	0.0%	\$8,207,064	100.0%	\$0	0.0%
Empowerment Zone/Enterprise Community	\$5,000,000	100.0%	\$0	0.0%	\$0	0.0%
Office of Alcohol and Substance Abuse	\$0	0.0%	\$5,000,000	100.0%	\$0	0.0%
Administration Adjustment	\$12,619,891	76.1%	\$3,017,395	18.2%	\$937,542	5.7%
Homeless Shelter Program	\$0	0.0%	\$2,501,188	100.0%	\$0	0.0%
Other Miscellaneous	\$0	0.0%	\$146,267	2.7%	\$5,317,336	97.3%
Cash & Work Based Assistance Subtotal	\$323,474,397	56.3%	\$216,410,309	37.7%	\$34,178,026	6.0%
Work Activities						
EDS Education & Training Contracts	\$898,011	4.9%	\$17,351,011	95.1%	\$0	0.0%
<i>Illinois Community Colleges Board</i>	<i>\$0</i>	<i>0.0%</i>	<i>\$5,055,263</i>	<i>100.0%</i>	<i>\$0</i>	<i>0.0%</i>
<i>Illinois State Board of Education</i>	<i>\$0</i>	<i>0.0%</i>	<i>\$9,990,384</i>	<i>100.0%</i>	<i>\$0</i>	<i>0.0%</i>
Work Activities Subtotal	\$898,011	2.70%	\$32,396,648	97.3%	\$0	0.0%
Child Care	\$35,208,023	30.1%	\$81,779,334	69.9%	\$0	0.0%
Administration						
Department of Human Services	\$45,328,608	76.2%	\$8,474,624	14.2%	\$5,682,527	9.6%
<i>Department of Children and Family Services</i>	<i>\$0</i>	<i>0.0%</i>	<i>\$49,690,825</i>	<i>100.0%</i>	<i>\$0</i>	<i>0.0%</i>
Administration Subtotal	\$45,328,608	41.5%	\$58,165,449	53.3%	\$5,682,527	5.2%
Information Systems	\$4,630,833	75.8%	\$1,123,755	18.4%	\$352,148	5.8%
Transfer to Child Care Development Fund	\$117,011,392		\$0		\$0	
Transfer to Social Services Block Grant	\$58,505,696		\$0		\$0	
Total	\$585,056,960	57.6%	\$389,875,495	38.4%	\$40,212,701	4.0%

Note: The italicized spending above is from agencies outside of DHS

Source: Illinois Department of Human Services Budget Office

Cash & Work Based Assistance: Grant Payments

TANF Regular & Mercury Grant Payments represents spending on basic cash welfare, including the work pays program. It remains unclear what constitutes the more than \$20 million listed in the "Separate State Program" column. Total spending in this category decreased \$142,536,332 between 1998 and 1999 as the caseload reached record lows and a higher

percentage of remaining families received smaller grants. The following table displays TANF caseload trends between FFY 1998 and FFY 1999. Beyond these two year averages, caseload declines continue: as of Dec. 1999 the total TANF caseload was 100,244, with 30,254 (or 30.2 percent) of the total caseload receiving partial grants because of employment.

A snapshot of TANF caseload trends

	FFY 1998	FFY 1999
Average TANF caseload	167,833	118,590
TANF cases with earned income	39,482	41,568
Percentage of TANF with earned income	23.5%	35.1%
Average persons per case	2.97	2.99
Average payment per person	\$96.95	\$87.61

Other Cash & Work Based Assistance Expenditures

DCFS Emergency Assistance includes a bevy of services, such as shelter care, relative and non-relative foster care, residential group care or other placements for children separated from their parents, including food, clothing, and supervision. Emergency Assistance also pays for case management, counseling, therapy, parenting education and training, child care and respite care as well as housing advocacy, shelter repairs, utilities, cash assistance, furniture, transportation and other services to prevent the placement of a child.⁴

Employability Development Support Payments include transportation, books, fees, supplies, employment or participation expenses, as well as CTA transit cards furnished directly to TANF clients. According to the IDHS Budget Office, some supports services are also provided through EDS Education & Training Contracts.

TANF Contracts and EDS Education & Training Contracts: In FFY 98, the IDHS Budget Office indicated that both line items are programmatically identical but have distinct funding streams. At this writing, it is not clear what precise programs receive funding under these line items. They most likely include some combination of TANF work and training activities for job readiness, job training,

job placement, subsidized employment and education. According to IDHS literature, the three main work and training services are the Advancing Opportunities Welfare-to-Work Program Initiative, Teen Parent Services and the Targeted Work Initiative/Work First Program.

In FFY 99, TANF contracts included \$8,185,929 for Teen Reach—an after-school program for at-risk youth, and Abstinence Education, which was funded with \$1,580,000 in federal TANF dollars. EDS Education & Training Contracts include but may not be limited to the Advancing Opportunities Welfare-to-Work Program Initiative, the Work First Program and placement contracts.

Parents Too Soon programs are operated by community-based service providers throughout the state serving adolescent males and females with services that include home visitors, parenting training and support, transitional child care and primary prevention.

Teen Parent Services: The Department of Human Services' Teen Parent Services program helps parents age 19 or younger who receive TANF remain in school and obtain a high school diploma or GED. Services are provided either

contractually—through agencies, organizations, educational institutions and health departments—or by DHS teen parent case managers who furnish intensive support, individualized counseling and reimbursement for child care and transportation to attend school or TPS activities.

Teen Reach is a new after-school program for at-risk youth aimed at increasing academic performance and parental involvement in the lives of participating youth, as well as offering adult and peer mentoring, life skills education, and supervised sports, recreation and other program activities. The IDHS Budget Office indicates the difference between Teen Reach expenditures in TANF Contracts and the actual Teen Reach line item is the funding source. The Teen Reach expenditures included under TANF Contracts were made in the TANF appropriation, and the remaining Teen Reach expenditures were made in the Teen Reach appropriation.

Empowerment Zone/Enterprise Community (EZ/EC) are a collaborative initiative between the U.S. Department of Housing and Urban Development and the U.S. Department of Agriculture, which began in 1994 with the intention of rebuilding communities in poverty-stricken inner-cities and rural areas through economic development techniques. In support of the communities that submitted applications for a EZ/EC designation, Governor Edgar pledged \$50 million of state funds over a 10-year period to help implement communities' strategic plans. It is not clear whether the \$5 million in federal TANF funds

is being used to supplant or augment the state's previous funding commitment.

Office of Alcohol and Substance Abuse (OASA) administers Illinois' response to drug abuse and dependence by developing, maintaining, monitoring and evaluating a statewide treatment delivery system designed to provide screening, assessment, customer-treatment matching, referral, intervention, treatment and continuing care services for indigents with drug and alcohol abuse and dependence problems. These services are provided by numerous community-based substance abuse treatment organizations contracted by OASA according to the needs of various communities and populations. The \$5 million in state MOE funds supports direct services for TANF clients.

Administration Adjustment represents expenditures excluded from the 15 percent ceiling on administrative expenditures expressed in the federal TANF statute. According to the IDHS Budget Office, these expenditures include direct costs associated with furnishing program services (such as diversion benefits, case management, job development, post-employment supports, screenings and assessments) as well as the development of employability plans and work services. According to the IDHS Budget Office, they are not able to provide a precise breakdown on the contents of this \$16.5 million line item.

Other Miscellaneous: The table below displays total expenditures in this category for both FFY 1998 and FFY 1999.

Expenditures included in the "Other Miscellaneous" line item

	FFY 1998	FFY 1999
Nutrition (Food Stamps)	\$888,106	\$5,317,336
Emergency Assistance	\$6,395	\$23,440
Special Assistance Program	\$13,223	\$15,725
Substitute Parental Care	\$26,675	\$17,235
Refund Excess Assistance	\$16,766	\$77,888
Emergency Lodging and Transportation	\$73,834	\$0
Education & Training Grants	\$0	\$11,980

Work Activities

Illinois Community Colleges Board (ICCB) expenditures represent state and local funds that

community colleges invest in services to welfare clients. The vehicle for these purposes is the

Advancing Opportunities Welfare-to-Work Program Initiative—a collaborative between ICCB, IDHS and community colleges across the state—where TANF clients receive education, training and job placement services through the community college. The program includes upgrade services for TANF clients who are employed. Currently there are 31 participating community colleges. The funding for Advancing Opportunities included in the TANF Contracts and EDS Education & Training Contracts line items represents three-party contracts between IDHS, ICCB and the 31 community colleges participating in the program.

Illinois State Board of Education has a special appropriation to provide adult education to TANF clients through public assistance adult education funds. This program encourages public schools and community college districts to furnish instructional services, including Adult Basic Education, English as a Second Language, Life Skills, Employability Skills, Citizenship, Adult Secondary Education, Vocational Skills, Guidance Counseling, Child Care and Student Transportation.

Child Care and Transfers to the Child Care Development Fund (CCDF)

States can either transfer federal TANF funds to CCDF or spend TANF and/or MOE funds directly on child care services.

Between FFY 1998 and FFY 1999, Illinois increased direct spending on child care services by \$53 million, or nearly 84 percent. Illinois also transferred \$117 million of federal TANF dollars to the Child Care Development Fund—increasing the total amount of welfare funds devoted to child care

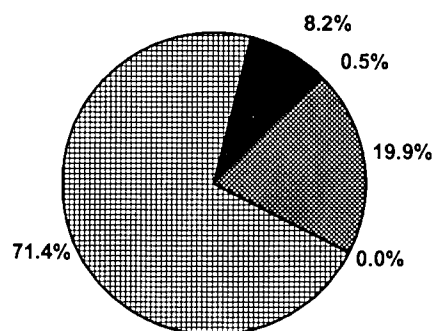
by \$170.3 million or 267 percent. But welfare funds for child care only explain one part of the funding picture for child care. The table and charts below illuminate the major sources and amounts of child care spending during FFY 1998 and FFY 1999. It is important to note, however, that additional child care revenues remain unspecified at this writing—leaving an incomplete picture of total child care expenditures.

Selected child care expenditures by revenue stream (millions)

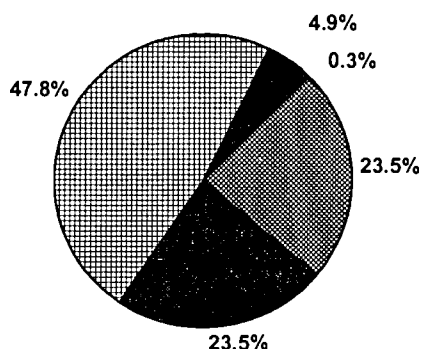
	FFY 1998	FFY 1999
Direct TANF spending on child care	\$64	\$116.9 (\$81.7 state/\$35.2 federal)
TANF transfers to CCDF	\$0	\$117
CCDF before TANF transfer	\$229.1 (\$95.7 state/\$133.4 federal)	\$237.9 (\$100.3 state/\$137.6 federal)
Social Services Block Grant (Title XX)	\$26.2	\$24.5
Federal Migrant Child Care Funds	\$1.7	\$1.7
Total*	\$264	\$441

*Note: In both FFY 1998 and FFY 1999, \$57 million was claimed under both TANF and the CCDF, and therefore must be subtracted from each year to reflect these selected expenditures.

FFY 1998 (\$264 million)



FFY 1999 (\$441 million)



Administration

Between FFY 1998 and FFY 1999 total spending on administration decreased by \$35.7 million, or 25 percent. But if the \$16.5 million "Administration Adjustment" line item is included in total administration expenditures during FFY 1999, overall spending between the two fiscal years in the category only decreased by \$19.1 million, or 13

percent. In FFY 1998, DHS comprised 61.4 percent of overall administration spending, while DCFS absorbed the remaining 38.6 percent. In FFY 1999, DHS made up 54.5 percent and DCFS made up 45.5 percent of total administration expenditures. DCFS administration relates to the Emergency Assistance expenditures described above.

Social Services Block Grant

States can transfer up to 10 percent of Federal TANF funds to SSBG. (Beginning in 2001, transfers to SSBG are limited to 4.25 percent.) In both FFY 1998 and 1999, Illinois transferred the full 10 percent allowed under the law. According to

IDHS, since SSBG is perennially under funded to meet existing needs, transferring TANF funds is a budget technique to reduce the impact of SSBG financial needs on state General Revenue Funds.

Conclusion

Against a backdrop of choices, policy makers and advocates increasingly face the formidable task of applying limited funds toward equally laudable purposes. Those purposes—job training, family support and prevention services, child care, increasing welfare cash grants, creating an Earned Income Tax Credit and others—share a unifying

goal of helping families attain and sustain a better life. This *Special Report* is an effort to clarify Illinois' welfare expenditures. While several line items demand further details, we must continue striving for transparency to properly make future spending choices.

This *Special Report* was authored by Brian Matakis. For more information about this topic and other state fiscal issues please call Voices for Illinois Children at (312) 456-0600. This *Special Report* is produced as a part of Voices' State Finances Project. The State Finances Project is supported through grants from the Ford Foundation and the Annie E. Casey Foundation. Voices for Illinois Children would like to thank John Bouman at the National Center on Poverty Law for his assistance and input to complete this report.

Voices is a non-profit, non-partisan, citizen-based advocacy group addressing problems faced by Illinois children and their families. Through policy analysis, public education and outreach, Voices generates support from civic, business and community leaders for cost-effective and practical proposals to improve the lives of Illinois children. Voices' President is Jerome Stermer and Chair of the Board is Lorraine Barba.

Endnotes

¹ Center on Budget and Policy Priorities, "Highlights of the Final TANF Regulations," Schott, et. al., April 29, 1999.

² Federal statute indicates that all programs receiving state money but not federal TANF block grant dollars should be classified as separate state programs. The FFY 1998-99 charts created by the IDHS Budget Office have several line items listed in the MOE column that do not also receive TANF block grant funds. Because both MOE and Separate Programs columns represent state spending, we have reproduced the IDHS charts without making modifications to correspond with federal reporting requirements.

³ According to the IDHS Budget Office, the Federal TANF statute only requires states to report on total expenditures of the TANF federal block grant and the minimum MOE spending requirement--\$1.015 billion for Illinois. In FFY 1998, Illinois reported total spending on welfare related programs in the ACF-196 reports. In FFY 1999, Illinois' ACF-196 reports only include expenditures related to the \$1.105.

⁴ Emergency Assistance and related DCFS administrative costs historically received AFDC matching funds, and as such, were calculated in the TANF federal block grant formulation.



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